G R S App F IX 4]

Previous References

194 / -
(Mel)

File No 111-4 /
Serial Nos ~~4~~ 0
72, 75, 100, 117

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos

Part B for Oct-42

SUBJECT

Levy of Professions Tax in the Shikarpur Town Mlly

To,
The D C. Shimoga
The comptroller
L 4401-2 dt 20-10-42
Sometimes the proposal

W.S. 31/11/42

Profession — Bye-laws — Shikarpur Town Municipality (1)

General and Revenue Secretariat | ML File No 111 of 1941 | [App F III-2

Serial No 7

Letter no M 3 pl 426-c 2109/41-42 dated 10-3-42 from the Deputy Comr Shimoga Distt, requesting Sanction to the bye-laws framed by the Shikarpur Town Municipal Council, for the levy of Taxes on professions, arts, trade and callings in the Shikarpur Town Municipality.

Flag S

The Shikarpur Town ML-61 have framed rules under Sections 46 (h) and 61 (XI), and bye-laws under Section 48 (1) of the T M Act, 1933, for the levy of Taxes on professions, arts, etc at the place.

The required formalities have been observed & as stated that no objections were received in response to the notification calling for the same.

The rules and bye-laws in question have been scrutinised and are found to be on the lines of those that are in force in the Bangalore City Municipality. The bye-laws framed by the Fosture, Sira and Chickanayakana halli Town and etc, on the subject and approved by Govt are placed below for kind reference.

The bye-laws of the following Municipalities are put up for kind reference and return

1) Bangalore City Municipality
2) Fosture Town Municipality
3) Sira
4) Chickanayakanahalli

NOTE—Cont Sheet

WD 041 5—GPB—5 000—23-10 41

2) Profession byl- laws- Shikaripur Town Muny Cy

S-404
1

ML File No

of 194 7

General and Revenue Secretariat

Serial No

Under these rules provision has been made to levy a profession tax on all those who are in receipt of an income of Rs 30/- and upwards As much hardship will be caused for those that are in receipt of an income less than Rs 50/- p.m., especially in view of the present economic conditions, it is for consideration if the tax may not be levied only on those that have an income of Rs above Rs 50/- p.m

In the Bangalore City Municipality profession tax is being levied on those that have an income of Rs 100 and above

The Law Section may be consulted to furnish their remarks on the above rules and bye laws

Kgs 8 42 If considered necessary, the amount that the municipality would realise from this new levy will also be ascertained as it is worth knowing if the income to the municipality would be so high as to warrant a new tax at this time

1

Kgs S S 42

Kgs S/S

Bye-laws Profession Tax — Shikarpur Town Mty 5494 (3

General and Revenue Secretariat | File No | of 194 | [App F III-2

Serial No

flag C

The rules and by laws framed are in order The prescribed formalities have been also observed No objections are stated to have been received to the proposal to levy the tax on arts, professions, trades callings and on offices and appointments in the Shikarpur Town Mty.

Having regard to the above facts the proposal may be approved without any modification and subject to the proviso in sec 61 (xii) that those who pay a ship tax should not be called upon to pay this tax

Law Secy) for S/S/52

SECY LAW DEPT 2548 9 MAY 1942 GOVT OF MYSORE

(2) May be approved

OFFICE OF THE MINISTER FOR L S G & P H Date 9.5.1942 No 7033

Munty L S G) Hm 2 9/5/42 for

(1) As may be done in the first instance & then the question of sending it to Law Secy may be considered

H.G. 13.5.42

Hm 15/5/42

NOTE—Cont Sheet

WD 041 5—GPB—5 000—23 10 41

4) Levy of Profession Tax in the Shikarpur Town Municipality

1254 pb 42 5404 1058

HL File No. 111 of 1947

General and Revenue Secretariat

Serial No

12) Submitted with a draft letter to the Dy Comr, Shimoga dist-

Kum 15 5 42

13) Done

15/5

to

The D C Shimoga dist-

No L 10943 d 16-5-42

calls for certain information

Letter no M.3 C 2109/41-42 dated 13-8-42 from the Deputy-Commissioner, Shimoga dist- stating that the Shikarpur Town Municipal Council expect to realise Rs 300/- by the levy of Profession Tax at the place

14) Submitted with reference to para 11 supra

Kum 27 8 42 CS 27/8

15) Will be sent to the Law Section for scrutiny, as directed in para 11 supra

Law 27/8

16)

17) Asst Secy/Law Sec

27-8-42

28/8

28/8/42

Law 1647/42

28 8 42

SECY LAW DEPT 21 AUG 1942 GOVT OF MYSORE

(b) By the terms of the Army Council Instruction No. 35 of 1919 Warrant Officers are granted an annual allowance of £3 for each good conduct badge they may be entitled to wear, and this allowance is payable in addition to their pay. Warrant Officers who have been awarded the Meritorious Service Medal are entitled to wear a silver good conduct badge, and are therefore entitled to receive £3 per year, for a total of £6 per year. Many Warrant Officers who have been awarded the Meritorious Service Medal have not yet received their good conduct badges, and it is desired to know whether they are entitled to receive the £3 per year in addition to the £3 per year for the Meritorious Service Medal.

(c) The Paymaster-in-Chief is requested to state whether the Army Council Instruction No. 35 of 1919 is applicable to Warrant Officers who have been awarded the Meritorious Service Medal.

(Sgd.) [illegible]
for Secretary.

(Sgd.) [illegible]
for Secretary.

NOTE—[illegible]

6) Levy of Profession Tax in the Shikarpur Town Municipality — 1058 L

ML File No 111 — 1058 L — of 1941 — General and Revenue Secretariat

Serial No

22) The remarks of the Commissioner in paras 18-6-20 supra are for perusal.

23) In the limited file Govt have approved the proposal of the Tarikere Town Municipality to levy the profession tax at the places and orders are under issue. MC 113-42-13

24) The proposal of the Shikarpur Town Municipality to levy the profession tax as submitted for orders

Kms 28/9/42 GS 28/9/42 25 Having regard to the prevailing economic conditions in the country on account of war and the small income of Rs 30 p.a. which is anticipated to be realized by the levy of this tax, it seems best to postpone the levy till better times, in the Shikarpur Municipality the total income for 1942 is anticipated to be Rs 34,295 and total expenditure Rs 24,813 leaving a balance of Rs 9,482 (about nine thousand) in order.

Law Secy 29/9/42

26) May be postponed for the present

Mem Rec'd S.G. — Chief Secy 29-9-42 — Bowring

SECY LAW DEPT 1551 29 SEP 42 GOVT OF MYSORE

OFFICE OF THE MINISTER FOR L S G & P H Date 30-9-42 No 2655

27) Since the Municipality has resolved & the Levy of the professional tax has may be sanctioned

Dewan — 1/10.42 — 1/10.27.22

copy of petition No 111 in the Sec
Kempur Town Jun, 1/5

General and Revenue Secretariat — Memo No 111 of 1915 — [App. F III-3

Serial No.

Submitted with a draft G.O. for approval

Sd/- [illegible]
3/10/1915

Sd/- [illegible]
5/10/1915

To

The D.C. Shimoga [illegible]

The Commissioner for Sanitation

No. L.G. 201 & 20.10.12

Sanctions the recommendations of the D.C. Shimoga [illegible]

Sd/- B [illegible]

NOTE—Court Stamp

File No of 194

General and Revenue Secretariat

Serial No

5404/L

GOVERNMENT OF MYSOREE

Telegraphic Address

HC III-41-72.

OFFICE OF
The Deputy Commissioner,
Shimoga District,
Shimoga.

No M.3.Pl 426-C 2109/41-42
Encls Records

Date 10th March 1942

To

H V Narayana Rao, Esq., B A , LL B ,
Secretary to the Government of His Highness the
Maharaja of Mysore,
Law Department,
Bangalore

Sir,

Subject - Levy of Taxes on professions, arts, trades and callings and on offices and appointments - Shikaripur Town Municipality

******

I have the honour to state that the rules and bye-laws framed by the Municipal Council, Shikaripur, for imposing taxes on Arts, professions, trades and callings and on offices and appointments were published both in the Mysore Gazette dated 27th November 1941 and also in the Town, calling for objections within one month from the date of the notification Copies of the notifications are enclosed for kind perusal

2 The Municipal Council have resolved in their meeting held on 30-12-1941 that the bye-laws and rules may be approved as no objection has been received in the prescribed time A copy of the resolution of the Council is enclosed

3 In these circumstances, I request that sanction of Government may be kindly obtained to the resolution of the Council

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Shimoga District

G V /

Appendix F G—1]

SUBJECT

Section 14
File No 111-4
Serial No 75

Diary No of letter replied to

No L. 10943 / Cne. Secnd

To

The D C Shimoga

General and Revenue Secretariat

( )

the *19*

Sir,

Date of issue 16/5/42

With reference to your letter no 173 PL 426-C 2109/41-42 dated 10-3-42 requesting Sanction to the draft Excise-laws framed by the Shikarapur Town Municipal for the levy of Taxes on professions arts, trades and callings in the Shikarapur Town Municipality, I am directed to enquire what the amount would be that the municipality would realise from the levy

Signed by

List of enclosures

Copied by

Examined by

of profession tax as (proposed now)
and the expenditure, if any, that-
will have be incurred for levy
and recovery of the tax
The records accompany
I have Etc

Ann

For Secy to Govt—
Law Dept—

GOVERNMENT OF MYSORE Lec III - 41 - 1058/L 120

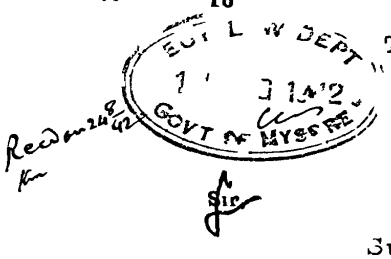
Telegraphic Address

OFFICE OF
the Deputy Commissioner,
Shimoga District,
Shimoga,

No M 3 C 2109/41-42
Encls Records

Date 13th August 1942

To



Recd on 24/8/42

The Secretary to the Government of
His Highness the Maharaja of Mysore,
Law Department, Bangalore

Sir

Subject - Levy of Profession Tax, Shikaripur Town Municipality

With reference to your letter No L 10943/Rd 111-41-75 dated 16th May 1042 on the above subject, enquiring as to what amount the Shikaripur Municipal Council would realise from the levy of Profession Tax, I have the honour to state that the President of the Municipality who was asked to report in the matter, has stated that a sum of Rs 300/- is expected to be realised annually by levying the said tax

As to the expenditure, if any, that will have to be incurred towards the recovery of the Tax in question, the Municipal President has reported that the existing collection staff will look after this work also, and that there would be no additional expenditure

The entire records bearing on the subject received from the Municipal President, Shikaripur (Vide report No M C 115/41-42 dated nil July 1942) are forwarded herewith for kind reference

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Shimoga District

G R S App F VI—G 2]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the *194*

Date of issue 20/10/ 1942

Signed by Hon. G.R. Rao

May this be—

(i) printed ?

(ii) treated as a standing order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette Kannada Part ?

Section ML

File No 111-41

Serial No 127

Proceedings of the Government of His Highness the Maharaja of Mysore

Read— Correspondence ending with letter no M S C 2109/41-42 d 13-8-42 from the D C Shimoga first, requesting sanction to the draft Rules and bye-laws framed under Sections 46(1) and 48(1) and 61(XI) of the Mysore Town Municipalities Act, 1933; ~~Order thereon—No~~ by the Shikarpur Town M.I.B. for the levy of tax on Professions, Arts, Trades, Callings and on Offices and Appointments within the limits of the said Municipality and stating that only one objections were received in

response to the notification
calling for the same

order no-L 4201-2—9 20/10

The proposal of the
Shikaripur Town Mun. Cl to
levy a tax on Professions, Arts Etc,
under Sec 61 (XI) of the Mysore Town
Municipalities Act, 1933, as sanctioned
The Rules and bye-laws
framed therefor are approved
~~are~~ appended to this order

[illegible] 8/11/42
for Secy to Govt

To
The Law Dept
The D C - Shimoga Dist (W.R)
The Comptroller to Govt

List of Enclosures

Copied by

Examined by

WD 087—GPB—40 000—14 11 40